

Form F-66 (IA-2) (7-13-2018)		<b>STATE OF IOWA</b>  <b>2018</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2018</b>	
CITY OF <u>ALBIA</u> , IOWA <b>DUE: December 1, 2018</b>		16206800100000 <b>Albia City Clerk</b> <b>120 S. "A" Street</b> <b>Albia, IA 52531</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,835,716		1,835,716	1,755,952
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,835,716		1,835,716	1,755,952
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	274,086	0	274,086	408,029
Licenses and permits	12,785	0	12,785	14,600
Use of money and property	23,562	28,750	52,312	1,300
Intergovernmental	600,388	0	600,388	524,050
Charges for fees and service	94,599	2,180,216	2,274,815	2,665,226
Special assessments	0	0	0	0
Miscellaneous	107,465	102,732	210,197	35,100
Other financing sources, including transfers in	3,735,699	5,041	3,740,740	1,675,000
<b>Total revenues and other sources</b>	6,684,300	2,316,739	9,001,039	7,079,257
<b>Expenditures and Other Financing Uses</b>				
Public safety	760,332	0	760,332	1,012,009
Public works	739,182	0	739,182	846,907
Health and social services	0	0	0	
Culture and recreation	430,835	0	430,835	441,030
Community and economic development	181,613	0	181,613	362,500
General government	303,149	0	303,149	281,647
Debt service	1,282,547	0	1,282,547	555,528
Capital projects	879,784	0	879,784	882,000
<b>Total governmental activities expenditures</b>	4,577,442	0	4,577,442	4,381,621
Business type activities	0	2,296,668	2,296,668	2,442,761
<b>Total ALL expenditures</b>	4,577,442	2,296,668	6,874,110	6,824,382
Other financing uses, including transfers out	2,021,125	26,500	2,047,625	
<b>Total ALL expenditures/And other financing uses</b>	6,598,567	2,323,168	8,921,735	6,824,382
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	85,733	-6,429	79,304	254,875
Beginning fund balance July 1, 2017	4,468,659	633,649	5,102,308	3,685,664
Ending fund balance June 30, 2018	4,554,392	627,220	5,181,612	3,940,539

  

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

  

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 2,850,000	Other long-term debt	\$ 1,483,345
Revenue debt	\$ 609,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 7,032,119

  

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Linda Heller	Telephone →	Area Code 641	Number 932-2129
Signature of Mayor or other City official (Name and Title)		Date signed	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF ALBIA						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	836,311	505,661		493,744			1,835,716			1,835,716	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	836,311	505,661		493,744	0		1,835,716		T01	1,835,716	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	836,311	505,661		493,744	0	0	1,835,716			1,835,716	6					
7	<b>TIF revenues</b>							0		T01	0	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes							16,439		T15	16,439	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	16,439						0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							28,966		T19	28,966	13					
14	Hotel/motel tax	28,966						228,681		T09	228,681	14					
15	Other local option taxes	228,681						0	0		274,086	15					
16	<b>TOTAL OTHER CITY TAXES</b>	274,086	0		0	0	0	274,086	0		274,086	16					
17	<b>Section B - LICENSES AND PERMITS</b>	12,785						12,785		T29	12,785	17					
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18					
19	Interest	4,395	13,727		594			18,716	5,085	U20	23,801	19					
20	Rents and royalties	4,846						4,846	23,665	U40	28,511	20					
21	Other miscellaneous use of money and property							0		U20	0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	9,241	13,727	0	594	0	0	23,562	28,750		52,312	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	4,025						4,025		B89	4,025	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	USDA		14,068					14,068			14,068	32					
33	<b>Total Federal grants and reimbursements</b>	4,025	14,068		0	0	0	18,093	0		18,093	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		480,504					480,504		C46	480,504	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		3,207					3,207		C89	3,207	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	483,711	0	0	0	0	483,711	0		483,711	60
61												61
62	Local grants and reimbursements											62
63	County contributions	30,000						30,000			30,000	63
64	Library service	750						750		D89	750	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	67,834						67,834		D89	67,834	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	98,584	0	0	0	0	0	98,584	0		98,584	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	102,609	497,779	0	0	0	0	600,388	0		600,388	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,530,966	A91	1,530,966	73
74	Sewer							0	630,634	A8Ø	630,634	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	18,616	A81	18,616	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	80						80		A50	80	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	20,125						20,125		A03	20,125	98
99	Library charges	1,466						1,466		A89	1,466	99
100	Park, recreation, and cultural charges	42,528						42,528		A61	42,528	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Salvage Title Fees	30,400						30,400			30,400	103
104	TOTAL CHARGES FOR SERVICE	94,599	0	0	0	0	0	94,599	2,180,216		2,274,815	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions		40,861					40,861		U99	40,861	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	4,660						4,660		U11	4,660	110
111	Fines	1,502						1,502		U30	1,502	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Cemetery perpetual care						1,090	1,090			1,090	114
115	Refunds/reimbursements	23,665	16,934					40,599	4,926		45,525	115
116	Concessions	18,753						18,753			18,753	116
117	Customer deposits							0	36,400		36,400	117
118	Sales taxes collected							0	61,406		61,406	118
119								0			0	119
120	TOTAL MISCELLANEOUS	48,580	57,795	0	0	0	1,090	107,465	102,732		210,197	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,378,211	1,074,962	0	494,338	0	1,090	2,948,601	2,311,698		5,260,299	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,686,615			1,686,615		NR	1,686,615	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	65,813	1,096,771			880,000		2,042,584	5,041		2,047,625	127
128	Internal TIF loans and transfers in							0			0	128
129	Sale of capital assets	6,500						6,500			6,500	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	72,313	1,096,771	0	1,686,615	880,000	0	3,735,699	5,041		3,740,740	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,450,524	2,171,733	0	2,180,953	880,000	1,090	6,684,300	2,316,739		9,001,039	132
133												133
134	Beginning fund balance July 1, 2017	556,802	3,743,887		94,498	-17,698	91,170	4,468,659	633,649		5,102,308	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,007,326	5,915,620	0	2,275,451	862,302	92,260	11,152,959	2,950,388		14,103,347	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	515,380	190,306					705,686		E62	705,686	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	49,777	4,614					54,391		E24	54,391	6
7	Ambulance							0		E32	0	7
8	Building inspections	255						255		E66	255	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control							0		E32	0	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	565,412	194,920		0	0	0	760,332			760,332	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	160	660,642					660,802		E44	660,802	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		59,310					59,310		E44	59,310	18
19	Traffic control safety		1,669					1,669		E44	1,669	19
20	Snow removal		17,401					17,401		E44	17,401	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works							0		E89	0	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	160	739,022		0	0	0	739,182			739,182	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	90,350	35,561					125,911		E52	125,911	41
42	Museum, band, theater							0		E61	0	42
43	Parks	20,423						20,423		E61	20,423	43
44	Recreation							0		E61	0	44
45	Cemetery	82,201	33,945					116,146		E03	116,146	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation	140,080	28,275					168,355		E61	168,355	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	333,054	97,781		0	0	0	430,835			430,835	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ALBIA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51	
52	Community beautification							0		E89	0	52	
53	Economic development							0		E89	0	53	
54	Housing and urban renewal							0		E50	0	54	
55	Planning and zoning							0		E29	0	55	
56	Other community and economic development	178,997	2,616					181,613		E89	181,613	56	
57	TIF Rebates							0		E89	0	57	
58								0			0	58	
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	178,997	2,616	0	0	0	0	181,613			181,613	59	
60	<b>Section F — GENERAL GOVERNMENT</b>											60	
61	Mayor, council and city manager	16,301						16,301		E29	16,301	61	
62	Clerk, Treasurer, financial administration	126,482	69,369					195,851		E23	195,851	62	
63	Elections	2,994						2,994		E89	2,994	63	
64	Legal services and city attorney							0		E25	0	64	
65	City hall and general buildings	36,820						36,820		E31	36,820	65	
66	Tort liability	51,183						51,183		E89	51,183	66	
67	Other general government							0		E89	0	67	
68								0			0	68	
69								0			0	69	
70	<b>TOTAL GENERAL GOVERNMENT</b>	233,780	69,369		0	0	0	303,149			303,149	70	
71	<b>Section G — DEBT SERVICE</b>				1,282,547			1,282,547			1,282,547	71	
72								0			0	72	
73								0			0	73	
74	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,282,547	0	0	1,282,547			1,282,547	74	
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	75	
76	Blacktopping project					879,784		879,784			879,784	76	
77								0			0	77	
78	<b>Subtotal Regular Capital Projects</b>	0	0		0	879,784	0	879,784			879,784	78	
79	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	79	
80								0			0	80	
81								0			0	81	
82	<b>Subtotal TIF Capital Projects</b>	0	0		0	0	0	0			0	82	
83	<b>TOTAL CAPITAL PROJECTS</b>	0	0		0	879,784	0	879,784			879,784	83	
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,311,403	1,103,708	0	1,282,547	879,784	0	4,577,442			4,577,442	84	
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85	
86												86	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation							1,486,815	E91		1,486,815	88
89	Capital outlay							90,353	G91		90,353	89
90	Debt Service							90,720	F91		90,720	90
91	Sewer and sewage disposal — Current operation							301,495	E80		301,495	91
92	Capital outlay							284,318	G80		284,318	92
93	Debt Service								F80		0	93
94	Electric — Current operation								E92		0	94
95	Capital outlay								G92		0	95
96	Debt Service								F92		0	96
97	Gas Utility — Current operation								E93		0	97
98	Capital outlay								G93		0	98
99	Debt Service								F93		0	99
100	Parking — Current operation								E60		0	100
101	Capital outlay								G60		0	101
102	Debt Service								F60		0	102
103	Airport — Current operation							11,086	E01		11,086	103
104	Capital outlay							14,400	G01		14,400	104
105	Debt Service								F01		0	105
106	Landfill/Garbage — Current operation							17,481	E81		17,481	106
107	Capital outlay								G81		0	107
108	Debt Service								F81		0	108
109	Hospital — Current operation								E36		0	109
110	Capital outlay								G36		0	110
111	Debt Service								F36		0	111
112	Transit — Current operation								E94		0	112
113	Capital outlay								G94		0	113
114	Debt Service								F94		0	114
115	Cable TV, telephone, Internet — Current operation								E03		0	115
116	Capital outlay								G03		0	116
117	Housing authority — Current operation								E50		0	117
118	Capital outlay								G50		0	118
119	Debt Service								F50		0	119
120	Storm water — Current operation								E80		0	120
121	Capital outlay								G80		0	121
122	Debt Service								F80		0	122
123	Other business type — Current operation								E89		0	123
124	Capital outlay								G89		0	124
125	Debt Service								F89		0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES							2,296,668			2,296,668	129



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ALBIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	1,311,403	1,103,708	0	1,282,547	879,784	0	4,577,442	2,296,668		6,874,110	130				
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131				
132	Regular transfers out	31,968	1,109,157		880,000			2,021,125	26,500		2,047,625	132				
133	Internal TIF loans/repayments and transfers out							0			0	133				
134								0			0	134				
135	TOTAL OTHER FINANCING USES	31,968	1,109,157	0	880,000	0	0	2,021,125	26,500		2,047,625	135				
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	1,343,371	2,212,865	0	2,162,547	879,784	0	6,598,567	2,323,168		8,921,735	136				
137												137				
138	Ending fund balance June 30, 2018:											138				
139	Governmental:											139				
140	Nonspendable						92,260	92,260			92,260	140				
141	Restricted	57,374	3,702,755		112,904			3,873,033			3,873,033	141				
142	Committed							0			0	142				
143	Assigned	232,515						232,515			232,515	143				
144	Unassigned	374,066				-17,482		356,584			356,584	144				
145	Total Governmental	663,955	3,702,755	0	112,904	-17,482	92,260	4,554,392			4,554,392	145				
146	Proprietary								627,220		627,220	146				
147	Total ending fund balance June 30, 2018	663,955	3,702,755	0	112,904	-17,482	92,260	4,554,392	627,220		5,181,612	147				
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	2,007,326	5,915,620	0	2,275,451	862,302	92,260	11,152,959	2,950,388		14,103,347	148				
149												149				

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF ALBIA</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>												
Purpose		Amount paid to other local governments				Purpose		Amount paid to State					
Correction.....		M05 \$				Highways.....		L44 \$					
Health.....		M32				All other.....		L89 \$					
Highways.....		M44											
Transit subsidies.....		M94											
Libraries.....		M52											
Police protection.....		M62 120,508											
Sewerage.....		M80											
Sanitation.....		M81											
All other.....		M89 \$											
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.												
										Amount - Omit cents			
Total salaries and wages paid.....										2009 \$		1,114,912	
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>												
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018								Interest paid this year	
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					(h)	
1. Water utility	19U \$ 686,000	29U \$	39U \$ 77,000	49U \$	49U \$	49U \$ 609,000	49U \$					19I \$ 12,005	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U					189	
3. Electric utility	19U	29U	39U	49U	49U	49U						192	
4. Gas utility	19U	29U	39U	49U	49U	49U						193	
5. Transit-bus	19U	29U	39U	49U	49U	49U						194	
6. Industrial Revenue	19T	24T	34T		44T	44T						189	
7. Mortgage revenue	19T	24T	34T		44T	44T						189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U					189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U					189	
10. Bonds/Notes	19U 2,395,000	29U 1,675,000	39U 1,220,000	49U 2,850,000	49U	49U	49U					189 57,637	
11. Lease-Purchase	19U 8,521	29U	39U 4,176	49U	49U	49U	49U					189 262	
12. Installment Contract	19U 1,566,000	29U	39U 87,000	49U	49U	49U	49U 1,479,000					189	
13. Stormwater	19U	29U	39U	49U	49U	49U	49U					189	
14. Section 108	19U	29U	39U	49U	49U	49U	49U					189	
<b>Total long-term debt</b>	<b>4,655,521</b>	<b>1,675,000</b>	<b>1,388,176</b>	<b>2,850,000</b>	<b>0</b>	<b>609,000</b>	<b>1,483,345</b>					<b>69,904</b>	
<b>B. Short-term debt</b>		Amount - Omit cents											
Outstanding as of JULY 1, 2017				61V \$									
Outstanding as of JUNE 30, 2018				64V \$									
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>												
Assessed Valuations by Levy Authority and County, AY2016/FY2018													
Actual valuation -- January 1, 2016													
				\$	<b>140,642,385</b>	x .05 = \$		<b>7,032,119</b>					
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>												
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Amount - Omit cents		Pension/retirement funds (c)	all other funds (d)	Total (e)						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61										
	\$ 144,244	\$	5,037,368		<b>5,181,612</b>								
REMARKS													